G.R.S. IX—5]

Previous references. 1923-24 **File No.** 105-23

d. 542-22 (6-17 (1 + 4) **Serial Nos.** 1-6-6
15 & 16)

Later references.

Rr 378-24 (1-7)

GENERAL AND REVENUE SECRETARIAT.

Serial Nos. 6

Part B for April 1924

SUBJECT

Re recovery of Govt. dues from pensions.

dl 6. To The Comptr.
No FC 5-736 N/17-4-1924
States that the procedure of the
Govt. of Madras may be followed & the amou
recovered from pensions.
No FC 5-737 N/17-4-24 copy to Chief Com

9/4/24

G. R. S. III-2.

General and Revenue Secretariat.

A/Sa File No. 105* of 1923

Serial No.

Recovery of Govt dues from Pension

If approved, the comptr will be asked to obtain from the Advt Genl, Madras the existing procedure in British India.

The Service Regulations do not throw any light in the matter.

In some other Connection, this question has been raised in the Secretariat. The Financial Secretary has also noted on it and I remember that Case has been referred to the Govt Advocate for opinion. Please trace that file and put up. The decision arrived in it may be Communicated to Comptr

5/7

This may be put up with the other Case referred to above and further Case please see linked file 5.7.23

2/8/23

Please put up the Pension Act in force in Mysore. Are there any Commentary on the Pension Act?

2/8

NOTE—Contn. sheet.

G. R. S. III-2

General and Revenue Secretariat.

File No. 105 of 1923

Serial No.

The pension Act of 1871 is put up. No commentary on this act is available. Perhaps the Accts. Genl. Madras may be able to throw light in the matter.

KV
2.8. Finl Secy) 2/8/23

Please See Section 5 & 14 of the Act and note if the Court of Mysore have made any rules under these Sections & if they have, put them up.

2. The rules of Local Courts in Southern India referred to in the last rules under Section 5 & 14 & 15 are put up

3. A good Commentary on Section 80 cl (g) of the Code of Civil Procedure Note is to be made under Section 11 - also Regd for ref - Mrs 27-8-23

NOTE—Contn. sheet.

G.R.S. III—3]

Routine Notes.

[To be used only for notes, requisitions, etc., not intended for permanent record.]

~~Hbook~~

Hbodd

To the legis. Branch
for kindly furnishing
the information
required by the Sub
Secy.

Sd

30/8.

Subd.

1. No rules under the pensions Act seem to have been framed by the Mysore Govt.

2. Rules & orders ~~so far as~~ relating to Bombay are put up. Rules relating to other local Govts are not available.

3. No good commentary of the civil procedure code is available as the books in the Legis. Library have been Subd in some other connection. A new edition of C. & Kinealy's code of civil procedure is available in the General Library and may be got from there

2/36.

Noted hl 31/8/23

Subd with refers.

Sd

N.B.—Should routine notes be written on small slips, the notes must be copied, or slips pasted on this form.

G. R. S. III-21

General and Revenue Secretariat.

A & A File No. 1052/23 of 1923

Serial No.	
7	The words "by process of any Court ... at the instance of a creditor" in Section 11 of the Pensions Act read with the words "in execution of a decree" in line 2 of Section 60 of the Code of Civil Procedure and also the words "belonging to the judgment debtor" occurring in the middle of the same Section and again the words "whether the same be held in the name of the judgment debtor or ..." at the end of para 1 of the same Section seem to lend support to the Govt Advocate's view in para 1 of his note of 30.7.23 (Page 14 in linked file) The linked file below & Attention is also invited to paras 4 and 12 of the note in the linked file Recovery of Govt dues from pensions has been regarded only as an adjustment of dues by Govt to its employees and vice versa and does not appear to come within the purview of either Section 11 of the Pensions Act or of Section 60 of the Civil Procedure Code. The references to books put up do not throw any light on the subject

NOTE—Contn. sheet.

H Sen 7/9/23

Ala 105-23

Letter No. 523/F. 28 dated 13th April 1923 from the Superintendent, Central Jail, Bangalore, to the Inspector-General of Prisons in Mysore,

Bangalore.

-@-@-@-@-@-@-@-@-@-@-@-@-

I have the honour to submit details about certain amounts due from Mr. L. Narasimhiah, retired Deputy Jailor with a view to obtain orders regarding recovery of balance shown.

A sum of Rs. 429-1-4 as shown below is due from Mr.L.Narasimiah.

(1) Towards the loss of missing articles of Inventory.		Rs. 347-12-9
(2) To the Jail Manufactory.	"	81- 1-3
(3) To the Jail Garden	"	0-3-4
Total		Rs. 429- 1- 4

Towards adjustment of No. 1 item for Rs.347-12-9, a sum of Rs. 165 has been recovered from him leaving a balance of Rs. 182-12-9. A sum of Rs. 81-4-7 comprising the above 2 & 3 items, has been recovered out of the security deposit amount Rs. 100/-+19-8-3 interest which is withdrawn and is in deposit here leaving a balance of Rs. 38-3-8. Thus orders are sought to adjust this amount in part settlement of Rs. 182-12-9 due from Mr. L. Narasimiah. Even then a balance of Rs. 144-9-4, will be due from him. As regards the recovery of this amount orders are solicited.

-@-@-@-@-@-@-@-

" C O P Y "

H.B. Mythogue

16/4/23. Inspector-General of Prisons.

372.17

No. 677 Office of the Inspector-General of Prisons
32-23 one
in Mysore,

Dated Bangalore, 16th April 1923.

From

Dr. H. B. Mylvaganam, F.R.C.S., (Eng).
Inspector-General of Prisons
in Mysore, Bangalore.

To

M. N. Krishna Rao Esqr., B.A.,
Financial Secretary to the Government of His
Highness the Maharaja of Mysore, Bangalore.

Sir,

In forwarding herewith a copy of letter No.523/F.28 dated the 13th April 1923, received from the Superintendent, Bangalore Central Jail, regarding the recovery of certain dues from Mr. L. Narasimhaiah, Retired Deputy Jailor of the Bangalore Central Jail, towards the loss of missing articles of inventor. etc., in the Jail, I have the honor to request that you will be so good as to cause the recovery of the amount in question from the pension amount of the individual, who is now drawing his pension in the District, Treasury at Mysore.

I have the honor to be,
Sir,
Your most obedient servant,

H.B. Mylvaganam

Inspector-General of Prisons.

This will be forwarded to Comptr for disposal
Jeseq
16/4/23

2 Dr recovery from pension permissible
There is no provision in the M. S. R. regarding the recovery of Govt. dues from pensions. But

Serial No.

instances are not wanting in which such dues have been attached from pensions, although it is doubtful how far such procedure is valid from the legal point of view. Attention is invited to Act XXIII of 1871 – section 11, stating that pensions cannot be attached or seized by process of any court. at the instance of a creditor. The Legis. section may perhaps be consulted as to whether this Act or any other enactment prevents Govt. from deducting this dues from pensions.

4 Maps as between the pensioner and pensions other than the Govt. — there is the provision of the enactment referred to above, there seems to be no objection for Govt. recovering from the pension paid by them to their employees any amount due to themselves. The Bothies Book will be Consulted in the matter if necessary

Ag 21/4

2074

A/

To Secy

A/ Yes 26.4.23

To Bothies Book with Comts

26-4-23

NOTE—Contn. sheet.

G. R. S. III-2.

General and Revenue Secretariat.

5 (6)
-P

G. & R. File No. 105 of 1923.

Serial No.

The Pension Act of 1871 is in force in Mysore. For the purpose of the Recovery the Govt. is perhaps in the position of an ordinary creditor. Even under the Code of Civil Procedure pensions are not liable to attachment & sale.

See 8 sec 11 of the Pensions Act 24/5/13 (Hajee) exempts pensions from seizure 4/5 at the instance of a creditor. The punctuation seems to suggest that the exemption is not necessarily confined to a process from Court. But the use of the word Court in two places, as also a similar provision in the Civil Pro. Code would indicate that the exemption is confined to processes of a coercive nature issuing from Courts.

9. In the case in question the dues are not such as would entitle the Deptt to recover them as arrears of land revenue. Strictly speaking the party will have to be sued for the dues

NOTE—Contn. sheet.

Serial No.

which means that the case falls under Sec 11 of the Pensions Act.

10 Another aspect of the case has to be considered in this connection. A creditor is at liberty to set off any amounts due to the debtor, when and vice-versa. But here again the relative positions & capacities in which they stand to each other must be the same. For example amounts which a person holds as a trustee, cannot be appropriated towards any debts owing to the same person, in his personal capacity.

11 So far as pensions go, Govt seem to stand in the position of trustees to the party entitled to pension. It appears therefore that they may not appropriate pensions towards debts due to any Deptt. Pensions stand in about the same footing as life-Insurance amount or provident fund in this respect. Govt stand in the same position as any other creditor, and though in a number of cases this has been ordered the practice does not seem to be legally correct

(Chief Secy)

Cal
26.5.23

NOTE.—Contn. sheet.

G. R. S. III-2]

General and Revenue Secretariat.

47a File No. 105 of 1923

Serial No.

12 I am not sure that this should be regarded as a matter for the pension. It seems reasonable to hold that the pensioner remains the pensioner & creditor & debtor & in this view he would be entitled to receive pensions from the pension. I think the Govt should be represented in the case

by
9/6/23
ar 11/6

Forwarded

7.6.23

13 Forwarded to the Govt Advocate for favour of opinion

Mudd
13/6/23

H.D.G. 133-922
13/6/23.

4761

14 S. 11 of the Pensions Act Exempts pensions from being attached by the process of any Court at the instance of a Creditor. It does not refer to cases where Government is otherwise entitled to directly seize it or attach it.

The

1 - AUG 1923

NOTE—Contn. sheet.

V + a 105 = 23

15 The real question, therefore, is whether the Government is entitled, without the intervention of a Court, to adjust the amount due out of the amount of pension. I do not find anything in this case that helps us to distinguish the position of Government, with respect to its right to recover the amount due, from that of any other creditor. In other words - for recovery of the amount due Government will have to file a suit against the party and adopt the procedure usually employed by a private Creditor in such cases.

16 If I am right in this view - then it follows that the amount in question cannot be deducted from or adjusted out of the pension amount due to the party. The Crown is always in a better position than an ordinary Creditor and where the title of the Crown & the subject-comes, the title of the Crown shall prevail. But this does not do away with the

the

the necessity for adopting the
usual procedure for the recovery
of the dues to the Crown - Except
in cases where there are Express
Statutory provisions to the
Contrary, and I am not aware
of any such provision empowering
Government to deal directly with
the matter - without the intervention
of a Civil Court, in cases of this kind.

H Shanbhag
Govt Advocate
30/1/23.

G. R. S. III-2]

General and Revenue Secretariat.

Old File No. 105 of 1923

Serial No.

For information

1/8/23

I regret I cannot agree with the Govt. Advocate in his view of the case. Section 11 of the Succession Act which exempts certain cases from seizure attachment & sequestration in execution of a process of a Court of Law and it should be construed strictly. The exemption cannot extend to cases not covered by the section. In such cases the ordinary law of the land should have its full force. In other words, if in cases not covered by the section, the Govt. have a right to set off their claim against the pension that right will have to be allowed. It does not mean that the Govt. has a claim against a debtor but that he has no means of satisfying that claim whether it be in respect of every month's pension or the pension for the whole year. Even if the Govt. takes a decree in accordance with the opinion of the Govt. Advocate it will have no means of executing the decree as it cannot proceed against the pension. The Insurance rules do not create any exemption as regards the amounts due to the Govt. I do not see any reason why Pensions should not be liable to the Govt. dues whether insurance

26/12

NOTE—Contn. sheet.

D 2791 12.

3849

G. R. S. III-21

General and Revenue Secretariat.

J & a File No. 105 of 1923

Serial No.

The papers were forwarded to the Legis. Branch, who may be requested to note the action taken.

Gupta 31/1

ES 31/1.

Subd. The papers regd to ascertain whether Govt. in pursuance of the recovery of dues from pay & pensions of Govt servants may if approved be sent to the Legis. Secrett to note the action taken on the papers. But however this order can be construed as of general applicability in all cases of Govt dues is a proposal for consideration & orders in the light of the provisions of the Provincial Insolvency & Civil Proc. Codes &

Please perhaps the file in which the opinion of the Govt Advocate is recorded. We have differed from it, and on this basis cases in the case of pensions dues were issued.

Subd. The file regd to is Mr. Lewis' Secretary's case

4/2/24

NOTE—Contn. sheet.

G. R. S. III-21

General and Revenue Secretariat.

14a File No. 105 of 1924

Serial No.

From the linked file, it is seen that the member has differed with the Govt Advocate, and has recorded his opinion that Govt dues can be recovered by deductions from pensions. Though the question arose in connection with Jail dues it has been treated as a general question whether pensions are liable for Govt dues, and has been answered in the affirmative. Orders have issued accordingly regarding Jail dues.

Find Secretariat Compte

cag. 4/2

I have written to Compte for ascertaining the Bo practice please await his reply

8.2.24

10-2-24

D.O. 71-H 1937 dt 9-2-24 to the Compte — Regrets him to ascertain the practice obtaining in Bo. India regarding deductions of Govt. dues from Pensions.

From the Chief Compte - 1322 dt 15/3/24 — Regrets that

NOTE—Contn. sheet.

3502

G. R. S. III-2]

General and Revenue Secretariat.

A+C File No. 15[illegible] of 19 2 3

Serial No.

The compte. maybe instructed to recover the dues from pensions

It is ascertained from the compte's office that a reply has been received from the Actt. Genl., & the compte's communication in the matter may therefore be awaited.

GS

Reply from the compte. 320 & 321 of 24 forwards a copy of letter from the Actt. Genl., Madras stating that Govt. dues are liable for deduction from pensions. Submd. with reference to the above noted

GS 30.2.24

Secy

read 28/3/24

With ref to this two letters pending reply please inform Compte that the Govt Madras practice may be followed.

(as stated in the A.G's letter)

Dft. Submd

GS 14/4.

11.4.24

read

13.4.24

This draft may be placed in the file in which the Compte's letter referred to is dealt with and also

Please submit draft replies to Chief Cashier's letter in this file and A. Accts letter in linked file

13/4/24

NOTE—Contn. sheet.

3587 17

G. R. S. III-2]

General and Revenue Secretariat. | Ifa File No. 105 of 1923

Serial No.

Re the letter from the J. Q. Privoy orders have already been issued from Adm Dept.

2) Re chief court's letter, memo forwarding copy of letter to compte., is placed in the file

Ag Supdt. Issue

read 15/7/24.

1494

Let the papers thereto be neatly sewn amongst from record as a single file.

read 15/7

NOTE—Contn. sheet.

H.C. 105 14

D 5214

44668

C. O. 46—R

Ad a 105 = 23 - 1

WD 0103—GPB—10,000—29—8-21

Please address all future communications to the Comptroller to the Govt. of H. H. the Maharaja of Mysore.
In reply to this Comn. please refer to
No. 16 Pen. 21.

OFFICE OF THE COMPTROLLER TO THE GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE.

Dated, Bangalore, the 22nd June *192* 3

FROM

T. SATYARAJ CHETTY ESQ., B. A.,

Comptroller to the Government of

His Highness the Maharaja of Mysore.

23 JUN 1923

To

Rajakaryaprasaktha

M. N. Krishna Rao Esq., B.A.,

Secretary to the Government of Mysore,

Financial Department, Bangalore.

SIR,

I have the honour to state that requisitions are often receive in this office from Heads of Departments for recovery, from pensions, of amounts said to be due to Government from pensioners. Such requisitions are received in some cases, along with the pension applications themselves, and in others after the pensions are sanctioned and the pensioners have been drawing their pension for some time. There have also been cases where the amounts are required to be recovered on account of some Government articles said to have been lost or unaccounted for by the pensioner while he was in service. I am not sure if it is fair to effect such summary recoveries from the pension of a retired officer long after he has left service and at a time when he may not have proper facilities to repudiate his liability even if the recovery cannot be really justified. Taking into consideration the beneficient object with which Government grants pensions to its officers which is their main stay and support in old age when their capacity for earning practically ceases,

Statement showing amounts recovered from some pensioners on a/c of Govt dues

No.	Name and late official designation of pensioner	Amount of pension			Amount recovered from pension			On whose requisition recovered.	On what account recovered.
1	Mr. B. G. Arudachar, Assistant Engineer Kadur division	128	9		36	8	1	Executive Engineer	Rent due on Govt buildings
2	Rao. C. Seshagiri Rao, Head Record Keeper, Kolar District Office	20	-	-	15	2	7	Inspector General of Prisons.	Loss of certain articles in the Mysore jail.
3	Mr. Kasi Rao Head Munshi Malur Taluk Office	14	11	-	6	-	-	Deputy Commissioner Kolar District	Rent for two months for having resided in Malur Chatram during Plague season 1918.
4	Mr. Abboy Naidu, Superintendent Govt Medical Stores	270	2	-	3	7	6	Executive Engineer Bangalore division	Electric Installation Charges to the Asst Supts Quarters of the Lunatic Asylum
5	Mr. C. Devaraj urs Deputy Commissioner Kadur	309	5	-	11	5	-	D. G. of Education	Cost of a Rattan Fifth Basket Purchased at the Chikmagalur Industrial School.
	"				4	-	-	Executive Engineer Kadur Dn	Rent for occupying Govt quarters at Kadur
6	D. Krishnappa Head Munshi Heggadadevankote Taluk	16	15	-	19	8	10	Deputy Commissioner Mysore District	Delay of Dara Khast papers in the Taluk

Hoz 21/6/20

20

24501

21

D2791

C. O. 46—R

WD 0103—GPB—10,000—29--8-21

Please address all future communications to the Comptroller to the Govt. of H. H. the Maharaja of Mysore.
In reply to this Comn. please refer to
No. 224 Pensions

OFFICE OF THE COMPTROLLER TO THE GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE.

Dated, Bangalore, the.... 28th January 1924

FROM

T. SATYARAJ CHETTY ESQ., B.A.,

Comptroller to the Government of

His Highness the Maharaja of Mysore.

To

Rajakaryaprasaktha
M. N. Krishna Rao Esq., B.A.,
Secretary to the Government of
His Highness the Maharaja of Mysore,
Financial Department, Bangalore.

SIR,

I have the honour to submit herewith, for orders of Government, letter No.5471 dated the 8th instant (with its enclosure) received from the Chief Commandant, Mysore State Troops, Bangalore, asking this office to recover from pensions certain amounts said to be due from some retired Sepoys.

In this connection, I beg to invite your kind reference to this office letter No.16 dated the 21st June 1923, wherein definite orders of Government have been sought for in regard to compliance with such requisitions for recoveries being effected from pensions and to request you to be so good as to obtain early orders on the subject as requisitions of this kind are constantly being received in this office.

The enclosures may kindly be returned when no longer required.

I have the honor to be,
Sir,
Your most obedient servant,

T. Satyaraj Chetty
Comptroller.

CV/28-1
29.1.

No JC 443) 29/2/24

9th February 4.

My dear Mr. Satyaraj Chetty,

In one or two of your recent communications to Government you have raised the question whether it is legal to recover from pensions amounts payable to Government by pensioners. It would be well to ascertain the practice obtaining in British India in this respect and I shall, therefore, feel much obliged if you will kindly address the Accountant General, Madras and ascertain if pensions are liable to Government dues. Here I think that this question must have been raised and settled in British India. Perhaps, the matter has even been ~~sent~~ referred to the legal advisers of Government and doubts, if any, set at rest. As our law on the subject is the same as that in British India, it would be well if we know how it is understood there.

Yours sincerely,

T. Satyaraj Chetty, Esq., B.A.,
Comptroller to Government,
Bangalore.

25457

27

C. C. No. 3

No. 1377 Rels Three

WD 0140- GPE—2,000—24-4-23

OFFICE OF THE CHIEF COMMANDANT,
MYSORE STATE TROOPS,

Bangalore, dated 15. 3. 1924

D 34574

Vta 105-25-4

From

Major J.A.W. Foottit, I.A.

Chief Commandant, Mysore State Troops Bangalore.

L. & REV. SECTT. 91 6 MAR 1924

To.

The Financial Secretary,
to the Govt of H.H.the Maharaja of Mysore.

Sir,

I have the honor to state that the Comptroller was requested to recover from the pension of certain retired Officers and men the

Pension Ticket No.&.amount	Rank	Name	Amount due	On what account	Name of treasury at which pension is drawn.
2236/Rs.5-8-0	Sepoy	Abdul Gaffoor	5-0-0	Good service allowance	Mysore Dt. Treasury
230/Rs.5-8-0	"	Mahomed Hussain	0-6-9	claimed but	-do-
2300/Rs.5-8-0	"	Mahomed Khasim	0-6-9	not admitted & outstanding in the books of this --- Department.	State Huzur Treasury.
1929/Rs.30-0-0	Jamedar	Gulam Hyder	16-6-6	Value of shortage	Bangalore Taluq Treasu
1930/Rs.36-11-0	"	Kesava Rao Jadhow	9-10-1	of grass to be accounted for	Kakanhalli Taluq Treasury.

the marginally noted amounts which are outstanding in the books of this Department as they were not recovered while the men were in service due to inadvertance. He states in his letter No.224/Loans dated 28th January 1924 that you have been addressed for definite orders as to whether requisitions from Departments for recover

pension, should be complied with. As the existing procedure ought to continue till a new rule is laid down by Government and as it does not appear correct to stop effecting recovery simply because proposals have been made for its discontinue, I request that the Comptroller may be asked to effect the recovery as hitherto fore till Government decide that no such recovery need be undertaken by him.

2. Copies of this office letters No.6535 & 6600 dated 12th February 1924 and his reply No.271 Pen.dated 23-2-1924 are enclosed for reference.

I have the honor to be,
Sir,
Your most obedient servant

J. W. Foott

Major I.A.
Chief Commandant,
Mysore State Troops.

14/3.

Letter No.6535 dated 12th February 1924 from the Chief Commandant,Mysore State Troops,Bangalore, to the Comptroller Mysore Government,Bangalore.

======

Referring to your No.224/Pension dated 29th January 1924 forwarding copy of your letter to the Financial Secretary, re the recovery from pension of certain amounts due from some retired Sepoys, I have the honor to state that until the change of procedure is sanctioned by Government, the recovery may be kindly be caused to be effected, as in case the proposals are not agreed to there is likely to be loss to Government.

=====

Letter No.6600 dated 16th February 1924,from the Chief Commandant Mysore State Troops,Bangalore, to the Comptroller Mysore Government,Bangalore.

====

Referring to your No.224/Pension dated 29th January 1924 forwarding copy of your letter to the Financial Secretary to Govt regarding the recovery from pension of certain amounts due from some retired sepoys, I have the honor to state that until the change of procedure is sanctioned by Government the recovery may kindly be caused to be effect as hitherto fore as in case the proposals are not agreed to, there is likely to be loss to Government.

=======

Letter No.271.Pen. dated 23rd February 1924 from the Comptroll Mysore Government, to the Chief Commandant,Mysore State Troops, Bangalore.

==

With reference to your letter Nos.6535 and 6600 dated the 12th and 14th instant respectively regarding the recovery from pension of certain amounts due from some retired sepoys, I have the honor to state that the general question as to how far it is proper

to recover the various kinds of dues from pensions is still pending orders of Government, and to request that, if the recoveries are to be made in the present case without waiting for orders on the general question, you will be so good as to obtain sanction of Government for the recovery from pensions in the present case.

"Copy"

J. A. Foulis Major I.A.

Chief Commandant,
Mysore State Troops.

14/3.

GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE.

In reply please refer to No. 320 Pen.

Comptroller's Office, Bangalore, 3587

Dated the 22nd March 1924

My dear Sir,

As desired in your D.O. letter No.Fl.4437 dated 9th February 1924, I addressed the Accountant-General, Madras, in regard to the recovery from pensions of amounts due to Government by pensioners and I enclose copy of his reply ~~letter~~ No. Pn. La.Mis.12-987 dated 14th March 1924 for information.

I request that early orders of Government may kindly be obtained in the matter, as requisitions for such recoveries are frequently being received in this office.

Yours sincerely,

Comptroller.

Rajakaryaprasaktha
M.N.Krishna Rao Esq., B.A.,
Financial Secretary to the
Government of Mysore, Bangalore.

Letter No.Pen.Mis.12-987 dated 14th March 1924 from the Accountant General, Madras, to the Comptroller in Mysore, Bangalore.

With reference to your letter dated the 13th February 1924 requesting information in regard to a point relating to payment of pensions, I have the honour to state that it is usual in this office to recover from pensions.

(a) amounts due to retrenchments by audit (b) any income-tax less recovered by the payee and (c) any other items, as are of the nature of Government dues, rents etc, due by them while on duty etc.

" Copy "

Superintendent, Comptroller's Office,
Records Section.

CV/22-3

G. R. S. VI—G/32]

SUBJECT.....

.....

.....

Diary No. of letter replied to——————

General and Revenue Secretariat.
( )
, *the* 191 .

Date of issue 17.4.24

Signed by Sm M. A. Rahaeham
C

Section A & A
File No. 105-23
Serial No 6.

No. H 5736 Encls 2

To The comptr.

Sir,

With refce to correspondence ending with letter No. 224 Pen. D 928/1/24 regarding recoveries from pensions, I am directed to state that the procedure of the Govt of Madras as intimated in your letter No. 320 Pen. D 2nd March may be followed, & the

over.

5

Amounts recovered from pensions.

The enclosure to your letter are herewith returned. I have etc.

Asst
15/4/24

for Asst. Secy.

H 5787 dated 17.4.24

Copy to Chief Cond^r with refce. to his letter No 7202/B 15/3/24

Asst
15/4/24

List of enclosures.

Copied by

Examined by